come is derived, together with the necessary expenses of supporting the family, which shall in no instance exceed one thousand dollars.

5. The tax-payer shall return to the assessor the net amount of his income, which return the assessor shall file in the office of the county commissioners.

Real and personal estate.

Sec. 2. Upon all real and personal estate, whether legal or equitable, situated within the State, which shall descend or be devised or bequeathed to any collateral relation or person other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relations may become entitled under the law for the distribution of the intestate estates, and which real and personal estates may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof shall be paid :

Collateral tax.

1. If such collateral relation be a brother or a sister of the father or mother of the deceased, or issue of such brother or sister, a tax of one per centum.

2. If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of two and a half per centum. The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per centum tax. The personal estates or real estates reduced to assets, shall be liable to the tax in the hands of the executor or administrator, and shall be paid by him before his administration account is audited or the real estate is settled to the sheriff of the county. If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* part of the tax, corresponding with the relative value of the estate or interest. If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall in like manner pay a *pro rata* part of the tax, according to the value of his or her interest. Whenever the personal property in